

**FORM**  
**N-30X**  
(REV. 1995)

# **AMENDED** **CORPORATION INCOME TAX RETURN**

Calendar year 19• \_\_\_\_\_ or other tax year  
beginning • \_\_\_\_\_, 19 \_\_\_\_\_ and ending • \_\_\_\_\_, 19 \_\_\_\_\_

AMD	UNP	008	PNT	INT	
-----	-----	-----	-----	-----	--

• PRINT OR TYPE •	Name	• Federal Employer I.D. No.
	Db a or C/O	• Hawaii G.E./Use I.D. No.
	Address (number and street)	• Business Code No. (Use number shown on federal Form 1120)
	City or town, State, and ZIP Code	Total assets reported on original Form N-30

Enter name and address used on original return (if same as above, write "Same").

Taxation District Office where original return was filed ►

Fill in applicable items and use Part II to explain any changes.

INCOME AND DEDUCTIONS	A. As originally reported or as adjusted (see Specific Instr.)	B. Net change (Increase or Decrease—explain in Part II)	C. Correct Amount	
1. Total income (page 1, line 11 on original return) . . . . .			1•	
2. Total deductions (page 1, line 27 on original return) . . . . .			2•	
3. Taxable income before adjustments (line 1 minus line 2). . . . .			3	
4. Adjustments—add (Schedule J, line 3 on original return). . . . .			4	
5. Adjustments—deduct (Schedule J, line 12 on original return) . . . . .			5	
6. Taxable income for Hawaii tax purposes (add lines 3 and 4, then subtract amount on line 5) . . . . .			6•	
7. Tax (Schedule J, line 17 on original return) . . . . .			7	
8. Recapture of Capital Goods Excise Tax Credit (Schedule J, line 18 on original return) . . . . .			8	
9. Recapture of Low-Income Housing Tax Credit (Schedule J, line 19 on original return) . . . . .			9	
10. Total tax (add lines 7 through 9). . . . .			10	
<b>Payments and Credits</b>				
11. Estimated tax payments . . . . .			11•	
12. Tax paid with Form N-301 (Automatic Extension of Time To File) . . . . .			12•	
13. Credits . . . . .			13•	
14. Other tax credits . . . . .			14	
15. Tax paid with (or after) the filing of the original return . . . . .			15	
16. Total of lines 11 through 15, column C. . . . .			16	
17. Overpayment, if any, shown on original return or as later adjusted . . . . .			17	
18. Line 16 minus line 17 . . . . .			18	
<b>Amount You Owe or Refund</b>				
19. Amount you owe (line 10, column C minus line 18) . . . . . Make check payable to HAWAII STATE TAX COLLECTOR (see Instructions)			19•	
20. Refund (line 18 minus line 10, column C). . . . .			20•	

## DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Please Sign Here	► Signature of officer	Date	► Title
	Preparer's Signature ►	Date	Check if self-employed ► <input type="checkbox"/> Preparer's social security number
Paid Preparer's Information	Firm's name (or yours if self-employed) ► and address	Federal E.I. No. ►	ZIP Code ►

BE SURE TO COMPLETE PAGE 2

FORM N-30X

**PART II**

**EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS, CREDITS, ETC.** Enter the line reference from page 1 for which a change is reported, and give the reason for each change. Show computation in detail.

**ATTACH APPLICABLE SCHEDULES****General Instructions:**

**NOTE:** Act 31, Session Laws of Hawaii (SLH) 1993, requires the filing of an amended corporate income tax return instead of a report to the Department of Taxation when the corporation's taxable income is changed for federal income tax purposes. The provisions of Act 31, SLH 1993 are effective January 1, 1994.

**Use of Form N-30X.** — Use Form N-30X to correct a corporation income tax return that was previously filed on Form N-30 or later adjusted by an amended return, claim for refund, or an examination of the original return.

Generally, a claim for refund may be filed within 3 years from the time the return was filed (returns filed before the due date are considered filed on the due date).

Do not use this form in lieu of application for refund on Form N-309.

**When to File.** — File Form N-30X only after the corporation has filed its original return.

**Information on Income, Deductions, Tax Computations, etc.** — Refer to the instructions for the corporate income tax return and related schedules and forms, for the year you are amending, concerning the taxability of certain types of income, the allowability of certain expenses as deductions from income, computation of tax, etc. For additional information or assistance, contact the taxation district office.

**Where to File.** — Mail this form to the taxation district office where the corporation filed its original return.

**Specific Instructions**

**Tax Year.** — In the space provided above the name, enter the month and year in which the calendar or fiscal year of the tax return being amended ends.

**Column A**

Line 1. — Enter the amount from page 1, line 11 on the original return, or as later adjusted.

Line 2. — Enter the total from page 1, line 27 on the original return, or as later adjusted.

Line 4. — Enter the amount from Schedule J, line 3 on the original return, or as later adjusted.

Line 5. — Enter the amount from Schedule J, line 12 on the original return, or as later adjusted.

Line 7. — Enter the amount from Schedule J, line 17 on the original return, or as later adjusted.

Line 11. — Enter the total of page 1, lines 32(a) and 32(b) on the original return, or as later adjusted.

Line 13. — Enter the amount from page 1, line 30 on the original return, or as later adjusted.

Line 14. — Enter the total of page 1, lines 32(d) and 32(e) on the original return, or as later adjusted.

**Column B**

Lines 1, 2, 4, 5, and 7 through 14. — Enter the increases or decreases the corporation is making. Explain the increase or decrease in Part II. If the change involves an item of income, deduction, or credit that the corporation income tax return or its instructions requires it to support with a schedule, statement, or form, attach the appropriate schedule, statement, or form to Form N-30X.

For accrual basis taxpayers, an adjustment to the state income tax and charitable contributions deductions must be made based on the change to taxable income shown on line 6. This adjustment is an increase or decrease in deductions for Part II.

**Column C**

Lines 1, 2, 4, 5, and 8 through 14. — Add the increase in column B to the amounts in column A or subtract the decrease in column B from the amount in column A. Report the result in column C. For any item the corporation does not change, enter the amount from column A in column C.

Line 7. — Compute the amended amount of tax using the taxable income of line 6, column C. Use Schedule J, Form N-30 on the original return to make the necessary tax computation.

Line 17. — Overpayment. — Enter the amount of overpayment the corporation received (or expects to receive) or the amount it had credited to estimated tax. The amount must be considered in preparing Form N-30X since any refund due the corporation from its original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form N-30X.

Line 19. — Amount You Owe. — Attach your check or money order for the full amount when you file. Make it payable to "Hawaii State Tax Collector." Be sure to write your Federal E.I. number, "Form N-30X," and the applicable tax year on it. Please draw your check on a U.S. bank and pay in U.S. dollars. If line 19 is under \$1, you do not have to pay.

Line 20. — Refund. — If the corporation is entitled to a refund larger than the amount claimed on its original return, line 20 on this form will show only the additional amount of refund. This additional amount will be refunded separately from the amount claimed on its original return.

**Signature.** — The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

**Preparer.** — If a corporation officer filled in Form N-30X, the space under the signature of officer should remain blank. If someone prepares Form N-30X and does not charge the corporation, that person should not sign the return. Certain others who prepared Form N-30X should not sign. See Form N-30 instructions for more information on preparers and their responsibilities.

**Note:** The Department of Taxation will compute any interest due and will either include it in the refund or bill the corporation for the interest.

**MAILING ADDRESSES**

OAHU DISTRICT OFFICE  
P. O. Box 3559  
HONOLULU, HAWAII 96811-3559

MAUI DISTRICT OFFICE  
P. O. Box 913  
WAILUKU, HAWAII 96793-0913

HAWAII DISTRICT OFFICE  
P. O. Box 1377  
HILO, HAWAII 96721-1377

KAUAI DISTRICT OFFICE  
P. O. Box 1688  
LIHUE, HAWAII 96766-5688